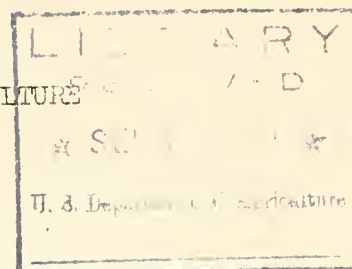


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UNITED STATES DEPARTMENT OF AGRICULTURE
BUREAU OF BIOLOGICAL SURVEY
Washington, D. C.



September 27, 1930.

MEMORANDUM ON MOTOR FUELS TAX-EXEMPTION PROCEDURE

To Field Leaders or Officers in Charge of Government-owned Automobiles and Motor Boats:

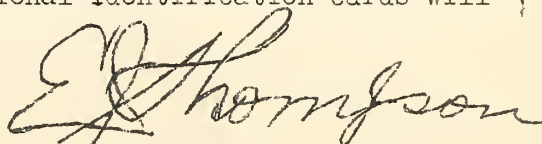
Accompanying this are P. B. A. Circular No. 161, "Motor Fuels Tax-exemption Procedure," a supply of Certificates and Receipts (Standard Forms No. 44 and 1066) for obtaining tax exemption on motor fuels, lubricants, and anti-freeze liquids, and an identification card (Standard Form No. 45). For field leaders or officers who do not personally operate the cars or boats under their charge at all times, a small supply of numbered and signed identification cards, for issuance to the operators of Government-owned automobiles or motor boats who are required to purchase motor fuels, lubricants, and anti-freeze liquids, is also inclosed.

Before issuing these cards to operators the name of the operator should be typed or written in the space provided for that purpose. All identification cards accompanying this memorandum are charged on our records against the field leader to whom this memorandum is sent, who is responsible for the proper issuance and use of them. Operators to whom cards are issued should be required to return their cards upon leaving the service or on being relieved from the use of Government-owned automobiles or boats, and such cards should be returned to this office for cancellation.

, It should be specially noted that several of the previous circulars on this general subject are no longer effective, and also that hereafter no other exemption certificates than the forms provided will be acceptable.

In cases where exemption certificate is refused, employee should continue to furnish signed delivery invoices or memorandum voucher 1034a, or signed duplicate sub-voucher 4b or commercial receipt where payment is in cash, in accordance with Bureau memorandum Bi-985 of October 2, 1928.

An additional supply of books containing Forms 44 and 1066 may be obtained upon requisition, and additional identification cards will be furnished as required.


Assistant in Operations.

